UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re:

BERNARD L. MADOFF INVESTMENT

SECURITIES LLC,

Debtor.

SECURITIES INVESTOR PROTECTION CORPORATION

Plaintiff,

BERNARD L. MADOFF INVESTMENT SECURITIES LLC,

v.

Defendant.

SIPA LIQUIDATION

Case No. 08-01789 (BRL)

(Substantively Consolidated)

NOTICE OF WITHDRAWAL OF OBJECTION

Irrevocable Trust for the Benefit of Joshua Merson ("Claimant"), having filed an objection to the Trustee's Notice of Determination respecting Claimant's customer claim #013010 (the "Objection", Docket No. 3223), hereby gives notice that it is withdrawing such Objection.

Dated: October 19, 2012

Howard Merson, Trustee

P.O. Box 810577/ Boca Raton, FL 33481

Tel: 561-477-2872

